

GENERAL INSTRUCTIONS

All information should be provided on a basis consistent with generally accepted accounting principles for the fiscal year July 1, 2000 through June 30, 2001.

ROUND TO THE NEAREST DOLLAR. DO NOT SHOW CENTS FOR REVENUES OR EXPENDITURES.

Make copies of any individual page if you have more funds than there are columns on a page.

Tax rates should be reported as decimal amounts. For instance a rate of 22 and 7/10 cents per \$100 assessed value should be reported as .227.

Report only new debt or lease agreements. DO NOT COMPLETE THESE SECTIONS AGAIN IF THEY WERE REPORTED LAST YEAR AND THERE WERE NO CHANGES IN THE DEBT OR LEASE AGREEMENTS.

Information in this report should match financial information in the city's annual audited financial statements prepared in accordance with KRS 91A.020.

Transfers to and from all enterprise funds should equal net transfers from governmental funds. Any other amount in total net transfers indicates that funds have been omitted from this report or that transfers have not been properly recorded.

Use blank columns for individual funds. Report separately each fund that accounts for revenues that are at least 5 percent of the city's total revenues of enterprise funds. (Major funds)

Combine all funds with fund revenues that total less than 5% of enterprise revenues and include in the nonmajor column.

Combine all items that are not entered in specific categories provided and enter this total in the "Other" line item. Amounts classified as "Other" should not exceed 5% of the corresponding category total.

THE ACTUAL TAX RATE LEVIED, COLUMN (d), PART III MUST BE COMPLETED EVEN IF THERE WAS NOT A CHANGE IN THE TAX RATE FROM FISCAL YEAR 1999-2000.

PLEASE BE SURE THAT AN OFFICIAL SIGNS THE CERTIFICATION. FORMS WILL NOT BE ACCEPTED WITHOUT A SIGNATURE.

Please be sure to reconcile subtotals, totals and fund balance schedules to the city's annual financial statements.

KRS 92.280 requires all cities to impose a property tax. Part III itemizes details of the property tax assessments and must be completed by all cities.

DLG has developed an electronic version of the UFIR. Please contact Dan Yeast or Robert Brown at dan.yeast@mail.state.ky.us or roberto.brown@mail.state.ky.us or 800-346-5606 to obtain an Excel file to compile this report.

Part III – ENTERPRISE FUNDS

Revenue Source (a)	Water (b)	Sewer (c)	_____	_____	Nonmajor funds (See instructions) (f)
			(d)	(e)	
1. Operating revenues					
a. Charges for services	\$	\$	\$	\$	\$
b. Connection fees					
c. Penalties and interest					
d. Other – <i>See instructions</i> ↘					
e. Total Operating Revenues →	A91 \$	A80 \$	A -- \$	A -- \$	A -- \$
2. Operating expenses					
a. Personnel and fringe benefits					
(1) Salaries and wages	\$	\$	\$	\$	\$
(2) Fringe benefits					
b. Contractual services					
c. Materials and supplies					
d. Other costs					
e. Depreciation					
f. Total Operating Expenses →	E91 \$	E80 \$	E -- \$	E -- \$	E -- \$
3. Operating income (loss) (Line 1e minus 2f)					
4. Nonoperating revenues (Expenses)					
a. Federal grants					
b. State grants					
c. Investment income	U20	U20	U20	U20	U20
d. Gain (loss) on sale of fixed assets					
e. Interest expense	I91	I89	I --	I --	I --
f. Bond issuance costs	E91	E23	E23	E23	E23
g. Other – <i>See instructions</i> ↘					
h. Total nonoperating Revenues (Expenses) →	\$	\$	\$	\$	\$
5. Income (loss) before transfers Line 3 plus 4h)					
Remarks					

Part III – ENTERPRISE FUNDS – Continued

Revenue Source (a)	Water (b)	Sewer (c)	<u> </u> (d)	<u> </u> (e)	Nonmajor funds (<i>See instructions</i>) (f)
6. Operating transfers					
a. Transfers in	\$	\$	\$	\$	\$
b. Transfers out					
c. Net transfers					
7. Net income (Line 5h plus line 6c)					
8. Depreciation charged to contributed capital					
9. Net increase (decrease) to retained earnings (Line 7 minus line 8)					
10. Retained earnings, July 1, 2000					
11. Retained earnings, June 30, 2001 (Line 9 plus line 10)					
12. Less restricted retained earnings					
a. Depreciation reserves					
b. Maintenance and operating reserves					
c. Debt services reserves					
d. Capital projects reserves					
e. Construction reserves					
f. Total restricted retained earnings →					
13. Unrestricted retained earnings (Line 11 minus line 12)					

Part IV – ENTERPRISE FUNDS CASH FLOW

Revenue Source (a)	Water (b)	Sewer (c)	<u> </u> (d)	<u> </u> (e)	Nonmajor funds (<i>See instructions</i>) (f)
1. Net cash provided from operating activities					
2. Cash flows from capital financing activities –					
a. Bond proceeds (net of issuance costs)					
b. Payment of bond/note principal					
c. Payment of bond/note interest					
d. Proceeds from sale of fixed assets					
e. Acquisition of equipment	G91	G80	G - -	G - -	G - -
f. Acquisition of real property	G91	G80	G - -	G - -	G - -
g. Capital contributions	F91	F80	F - -	F - -	F - -

Part IV – ENTERPRISE FUNDS CASH FLOW – Continued

Revenue Source (a)	Water (b)	Sewer (c)	<u> </u> (d)	<u> </u> (e)	Nonmajor funds (See instructions) (f)
2. Cash flows from capital financing activities – Continued					
h. Other – See instructions ↗					
i. Net cash flows from capital financing					
3. Cash flows from noncapital financing –					
a. Operating transfers in					
b. Operating transfers out					
c. Federal grants					
d. State grants					
e. Other – See instructions ↗					
f. Net cash flows from noncapital financing					
4. Cash flows investing activities –					
a. Purchase of investments					
b. Proceeds from sale/maturities of investments					
c. Investment income					
d. Net cash flows from investing activities					
5. Net increase (decrease) in cash balances (Line 1 plus line 2i, plus line 3f, plus line 4d)					
6. Cash balances, July 1, 2000					
7. Cash balances, June 30, 2001 (Line 5 plus line 6)					

CASH BALANCES IN PART IV SHOULD MATCH CASH BALANCES IN PART V

Remarks

Part V – ENTERPRISE FUND CASH AND INVESTMENTS

Describe (a)	Unrestricted balances (b)	Operating reserves (c)	Debt service reserves (d)	Depreciation reserves (e)	Capital project reserves (f)	Construction funds (g)
A. WATER FUNDS						
1. Cash, checking accounts and savings deposits	\$	\$	\$	\$	\$	\$
2. Certificates of deposit						
3. U.S. Government obligations						
4. Bankers acceptances						
5. Commercial paper						
6. Commonwealth of Ky bonds						
7. Local government bonds						
8. Mutual funds						
9. Repurchase agreements						
10. Ky League of Cities investment pool						
11. Other local government investment pools						
12. TOTAL WATER FUND CASH AND INVESTMENTS →	W61 \$	W61 \$	W01 \$	\$	W31 \$	W31 \$
B. SEWER FUNDS						
1. Cash, checking accounts and savings deposits	\$	\$	\$	\$	\$	\$
2. Certificates of deposit						
3. U.S. Government obligations						
4. Bankers acceptances						
5. Commercial paper						
6. Commonwealth of Ky bonds						
7. Local government bonds						
8. Mutual funds						
9. Repurchase agreements						
10. Ky League of Cities investment pool						
11. Other local government investment pools						
12. TOTAL SEWER FUND CASH AND INVESTMENTS →	W61 \$	W61 \$	W01 \$	\$	W31 \$	W31 \$
Remarks						

Part V – ENTERPRISE FUND CASH AND INVESTMENTS – Continued

Describe (a)	Unrestricted balances (b)	Operating reserves (c)	Debt service reserves (d)	Depreciation reserves (e)	Capital project reserves (f)	Construction funds (g)
C.						
1. Cash, checking accounts and savings deposits	\$	\$	\$	\$	\$	\$
2. Certificates of deposit						
3. U.S. Government obligations						
4. Bankers acceptances						
5. Commercial paper						
6. Commonwealth of Ky bonds						
7. Local government bonds						
8. Mutual funds						
9. Repurchase agreements						
10. Ky League of Cities investment pool						
11. Other local government investment pools						
12. TOTAL FUND CASH AND INVESTMENTS →	W61 \$	W61 \$	W01 \$	\$	W31 \$	W31 \$
B.						
1. Cash, checking accounts and savings deposits	\$	\$	\$	\$	\$	\$
2. Certificates of deposit						
3. U.S. Government obligations						
4. Bankers acceptances						
5. Commercial paper						
6. Commonwealth of Ky bonds						
7. Local government bonds						
8. Mutual funds						
9. Repurchase agreements						
10. Ky League of Cities investment pool						
11. Other local government investment pools						
12. TOTAL FUND CASH AND INVESTMENTS →	W61 \$	W61 \$	W01 \$	\$	W31 \$	W31 \$
Remarks						

Part V – ENTERPRISE FUND CASH AND INVESTMENTS – Continued

Describe (a)	Unrestricted balances (b)	Operating reserves (c)	Debt service reserves (d)	Depreciation reserves (e)	Capital project reserves (f)	Construction funds (g)
E. NONMAJOR FUNDS						
1. Cash, checking accounts and savings deposits	\$	\$	\$	\$	\$	\$
2. Certificates of deposit						
3. U.S. Government obligations						
4. Bankers acceptances						
5. Commercial paper						
6. Commonwealth of Ky bonds						
7. Local government bonds						
8. Mutual funds						
9. Repurchase agreements						
10. Ky League of Cities investment pool						
11. Other local government investment pools						
12. TOTAL NONMAJOR FUND CASH AND INVESTMENTS →	W61 \$	W61 \$	W01 \$	\$	W31 \$	W31 \$

Remarks

PERSONNEL EXPENDITURES

Amount – Omit cents

Z00

Report the total expenditure for salaries and wages from all funds. _____ ➔

\$

Part VI – NEW INDEBTEDNESS

1. Bond issue title	2. Year of issue
3. Bond proceeds intended use	
4. Bond type 1 <input type="checkbox"/> General obligation 3 <input type="checkbox"/> Utility revenue 2 <input type="checkbox"/> Public property corporation 4 <input type="checkbox"/> Other – Specify <u>✓</u>	
5. Call provisions 1 <input type="checkbox"/> Yes – What intervals? _____ 2 <input type="checkbox"/> No	
6. Original issue principal \$	7. Average interest rate %
8. BOND RATING	
a. S and P	b. Moody's
9. Source of debt service	
10. Fund responsible for debt service	

Part VII – NEW CAPITAL LEASE AGREEMENTS OVER \$50,000

1. Item leased	
2. Date of initial lease	3. Length of lease – In years
4. Original lease principal	5. Average interest rate %
6. Fund responsible for lease payments	
7. Source of revenue for lease payments	
8. Identity of lessor	

Debt service requirements (a)	Principal (b)	Interest (c)	Total principal and interest (d)	Lease payment requirements (a)	Principal (b)	Interest (c)	Total principal and interest (d)
11. Amount paid in FY 2000–2001				9. Amount paid in FY 2000–2001			
FUTURE PAYMENTS				FUTURE PAYMENTS			
12. FY 2001–2002				10. FY 2001–2002			
13. FY 2002–2003				11. FY 2002–2003			
14. FY 2003–2004				12. FY 2003–2004			
15. FY 2004–2005				13. FY 2004–2005			
16. FY 2005–2006				14. FY 2005–2006			
Cumulative years				Cumulative years			
17. 2006–2010				15. 2006–2010			
18. 2011–2015				16. 2011–2015			
19. 2016–2020				17. 2016–2020			
20. 2021–2025				18. 2021–2025			
21. 2026–2040				19. 2026–2040			
22. TOTAL OUT-STANDING (Sum of lines 12 through 21)				20. TOTAL OUT-STANDING (Sum of lines 10 through 19)			